

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ELECTRICITY CONSUMPTION TAX RETURN
RSA 83-E

FOR DRA USE ONLY

For the Month of | or Year Ending YEAR
MONTH YEAR MONTH YEAR

STEP 1 Print or Type	NAME OF PROVIDER OR CONSUMER		FEDERAL EMPLOYERS IDENTIFICATION NUMBER		
	NUMBER & STREET ADDRESS		SOCIAL SECURITY NUMBER		
	STREET ADDRESS (continued)				
	CITY/TOWN, STATE & ZIP CODE				
STEP 2 Type of Return	Please check if applicable: <input type="checkbox"/> ANNUAL RETURN <input type="checkbox"/> FINAL RETURN (BUSINESS TERMINATED ONLY) <input type="checkbox"/> AMENDED RETURN		Business Sold MONTH YEAR	Business Discontinued MONTH YEAR	
STEP 3 Figure Your Tax	1	Gross Electrical Consumption (in kilowatt hours)		1	
	Note: If a consumer is filing this return, skip to line 3(b)				
	2(a)	Kilowatt hours used directly for the distribution of electricity.	2(a)		
	2(b)	Kilowatt hours used by consumer (See instructions).	2(b)		
	2	Total kilowatt hours [(Sum of lines 2(a) and 2(b)).		2	
	3(a)	Provider Net Electrical Consumption in kilowatt hours (line 1 less line 2)	3(a)		
	3(b)	Consumer's Gross Electricity Consumption in kilowatt hours.	3(b)		
	3	Total taxable consumption [carried over from either 3(a) or 3(b)]		3	
	4	Amount of Tax (line 3 x \$.00055).		4	
	5	Deduction for tax on accounts written off as uncollectible.		5	
	6	Balance of Tax after deduction (line 4 adjusted by line 5).		6	
	7	Payments and Credits:	(a) Tax paid with application for extension (Attach a copy of approved extension) (b) Credits carried over from prior period.	7(a) 7(b)	
	Total Payments [Line 7(a) plus line 7(b)].		7		
8	Balance of Tax Due (Line 6 minus line 7)		8		
STEP 4 Figure Your Credit, Interest, and Penalties	9	Interest and Penalties:	(a) Interest (See instructions) (b) Failure to Pay (See instructions) (c) Failure to File (See instructions)	9(a) 9(b) 9(c)	
		Total of Line 9(a) through line 9(c).		9	
	10	Balance Due: (Line 8 plus line 9) Make check payable to: State of New Hampshire		10	
	11	Overpayment: (Line 7 less line 6 adjusted by line 9 if applicable) 11(a) Credit - apply as credit to next month. 11(b) Refund		11(a) 11(b)	
STEP 6 Signatures	Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. (If prepared by a person other than the provider - consumer, this declaration is based on all information of which the preparer has knowledge.)				

FOR DRA USE ONLY

SIGNATURE OF PROVIDER OR CONSUMER	SIGNATURE OF PAID PREPARER	DATE
PRINT NAME AND TITLE	DATE	PRINT PREPARER'S NAME AND TAX IDENTIFICATION NUMBER
PREPARER'S ADDRESS		CITY/TOWN, STATE & ZIP CODE

NH DRA
MAIL DOCUMENT PROCESSING DIVISION
TO: P. O. BOX 2035
CONCORD, NH 03302-2035

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ELECTRICITY CONSUMPTION TAX RETURN
GENERAL INSTRUCTIONS

WHO MUST FILE	PROVIDERS AND CONSUMERS: Providers mean all persons, including governmental units, distributing, redistributing or transmitting electrical energy for consumption in this State. The term does not include persons who redistribute electrical energy solely for the use of their tenants and who are consumers pursuant to RSA 83-E:1, II.
CONSUMER TAXPAYER FILING	A consumer may apply for permission to pay tax directly to the State. Direct payment shall be at the Commissioner's discretion. Consumer means any person generating electricity for their own use other than residential customers or for emergency purposes. Rev. 2602.04-05. Consumer includes retail consumers and anyone generating electricity for their own use.
WHEN TO FILE	Return is due and must be postmarked on or before the fifteenth day of the second month following the close of the taxable month. Any provider or consumer who has applied for and been granted permission to remit taxes annually shall file a return for each calendar year on or before February 15 of the following calendar year. Any provider or consumer who ceases to engage in distribution, redistribution or transmitting electrical energy for consumption must file a final return not more than one month after discontinuing such activity.
ANNUAL FILING	Providers whose average monthly tax collections do not exceed \$100 may apply to the Commissioner to remit taxes annually. Approval of such a request shall be at the discretion of the Commissioner.
WHERE TO FILE	Mail to: NH Dept of Revenue Administration Document Processing Division PO Box 2035 Concord, NH 03302-2035 RETURNS MAY NOT BE FILED BY FAX
EXTENSION TO FILE	A provider or consumer may request a thirty-one (31) day extension of time for filing a return by submitting Form DP-134 to the Department no later than the due date of the original return, with payment of 100% of the tax determined to be due. Form DP-134 is available on the web at www.nh.gov/revenue or by calling (603) 271-2192. Extensions are subject to approval. A copy of the approved extension must accompany the return
AMENDED RETURN	New Hampshire does not have a separate form for amended electricity consumption tax returns. To file an amended return check the AMENDED RETURN box on top of the return and file the corrected information promptly.
ROUNDING OFF	Money items on all Electricity Consumption Tax forms may be rounded off to the nearest whole dollar.
NEED HELP	Call the New Hampshire Department of Revenue Administration, Central Taxpayer Services, at (603) 271-2191. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.
NEED FORMS	Copies of the state tax forms may be obtained from our web site at www.nh.gov/revenue or by visiting any of the 21 Depository Libraries located throughout the State. Also, forms may be requested by calling (603) 271-2192.

SPECIAL INSTRUCTIONS

GROSS ELECTRICAL CONSUMPTION	"Gross Electrical Consumption" is the total kilowatt hours consumed by or billed to consumers.																
KILOWATT HOURS USED BY CONSUMER	"Kilowatt Hours Used by Consumer" means total kilowatt hours used by and the tax was paid by the consumer.																
DEDUCTION FOR UNCOLLECTIBLES	When taking a deduction for tax on accounts written off as uncollectible, deduct the amount of tax on accounts actually written off, not allowance for bad debt. The amount deductible shall be reduced by any recoveries of amounts previously written off.																
PAYMENTS AND CREDITS	If you made a payment with application for extension of time to file, enter payment amount on line 7(a). If you have a credit balance from your prior monthly or yearly return enter the amount on line 7(b). Remember to attach a copy of the approved extension (Form DP-134).																
INTEREST AND PENALTIES	<p>INTEREST. Interest is calculated on the balance of tax due (line 8) from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.</p> <p>_____ x _____ x _____ = _____ Enter on line 9(a).</p> <p>Tax Due (line8) Number of days (daily rate decimal equivalent) Interest due</p> <p>NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:</p> <table><tr><td>PERIOD</td><td>RATE</td><td>DAILY RATE DECIMAL EQUIVALENT</td><td rowspan="5">Contact the Department for applicable rates for any other tax periods.</td></tr><tr><td>1/1/2009 - 12/31/2009</td><td>7%</td><td>.000273</td></tr><tr><td>1/1/2008 - 12/31/2008</td><td>10%</td><td>.000274</td></tr><tr><td>1/1/2007 - 12/31/2007</td><td>10%</td><td>.000219</td></tr><tr><td>1/1/2006 - 12/31/2006</td><td>8%</td><td>.000164</td></tr></table> <p>FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due and the failure to pay is done to willful neglect or intentional disregard of the law but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p>FAILURE TO FILE: A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.</p>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	Contact the Department for applicable rates for any other tax periods.	1/1/2009 - 12/31/2009	7%	.000273	1/1/2008 - 12/31/2008	10%	.000274	1/1/2007 - 12/31/2007	10%	.000219	1/1/2006 - 12/31/2006	8%	.000164
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1/1/2006 - 12/31/2006	8%	.000164															
SIGNATURES	You MUST sign in ink and date your return. If the return is prepared by someone other than the provider or consumer, the return must also be signed and dated by the preparer and the preparers tax identification number (PTIN) and address must be filled in.																

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**APPLICATION FOR 31 DAY EXTENSION OF TIME TO FILE
 ELECTRICITY CONSUMPTION TAX RETURN**

FOR DRA USE ONLY

IMPORTANT: AN EXTENSION OF TIME TO FILE YOUR NEW HAMPSHIRE ELECTRICITY CONSUMPTION TAX RETURN IS SUBJECT TO APPROVAL PURSUANT TO RSA 83-E:5,V.

WHEN TO USE THIS FORM	<p>If your extension is approved, you may file your New Hampshire Electricity Consumptions Tax return up to 31 days beyond the original due date and you will not be subject to the late filing penalty. Please note that an extension of time to file your return is not an extension of time to pay the tax.</p> <p>If the information required for the making of an accurate return cannot reasonably be compiled by a provider or consumer within 45 days after the close of the calendar month for which the return is to be made, the provider or consumer may request an extension of time for filing the return for a period not to exceed 31 calendar days.</p> <p>If you need to make an additional payment in order to have paid 100% of the tax determined to be due, then you must submit this form with payment by the original due date in order to be granted an extension of time to file your return.</p>
WHEN TO FILE	This application and payment must be postmarked on or before the original due date of the return.
REASONS FOR DENIAL	Applications for extension will be rejected for reasons such as, but not limited to, failure to complete the tax payment schedule, absence of the provider or consumer or authorized agent's signature, the application was postmarked after the due date for filing the return, or the payment for the balance due shown on line 3 below did not accompany this application.
WHERE TO FILE	NH DRA, Audit Division, 109 Pleasant St, PO Box 457, Concord, NH 03302-0457.
NEED HELP?	Call the New Hampshire Department of Revenue Administration, Audit Division, at (603) 271-3400. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

APPLICATION FOR 31 DAY EXTENSION OF TIME TO FILE ELECTRICITY CONSUMPTION TAX

PLEASE PRINT OR TYPE	NAME OF PROVIDER OR CONSUMER	FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS	SOCIAL SECURITY NUMBER
	ADDRESS (continued)	
	CITY/TOWN, STATE & ZIP CODE	

For the Month of _____ or Year Ending _____
 Mo Year Year

TAX PAYMENT SCHEDULE

1	Enter 100% of the Electricity Consumption Tax determined to be due.....	1		
2	LESS: Credits.....	2		
3	BALANCE DUE: Make check payable to: State of New Hampshire	3		

If line 3 is negative or zero, do not file this application.

FOR DRA USE ONLY

FOR DRA USE ONLY
 Your application for a 31 day extension has been:

Approved ☐ Denied ☐

Signature _____ Date _____
 A copy of this approved application must be attached to the Electricity Consumption Tax Return.

MAIL TO: NH DRA
 AUDIT DIVISION
 PO BOX 457
 CONCORD, NH 03302-0457